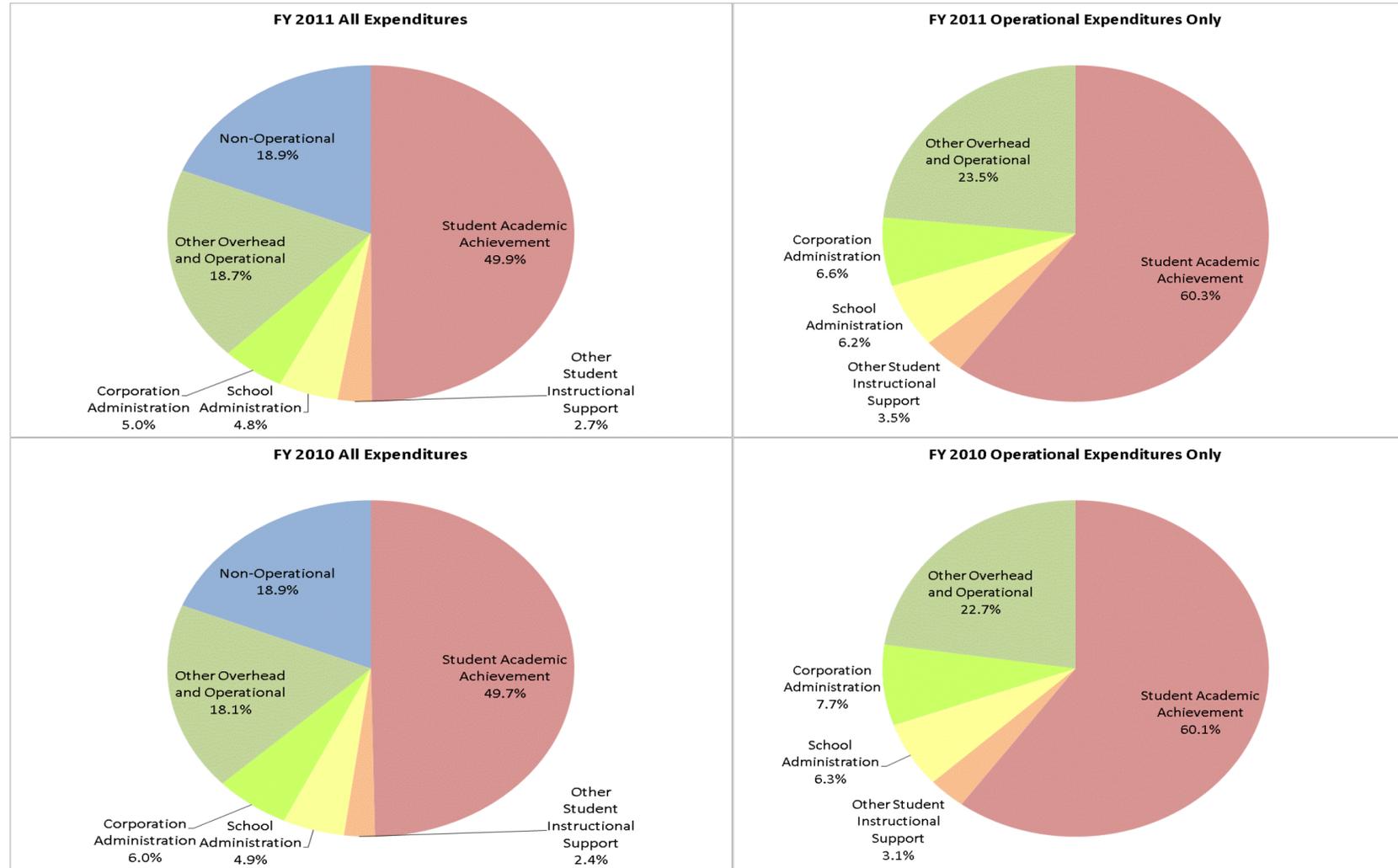


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Greencastle Community Sch Corp (6755)

Greencastle Community Sch Corp (6755)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$7,899,525	49.4%	\$10,016,206	47.3%	\$10,308,652	49.7%	\$10,421,413	49.9%
Student Instructional Support	\$1,307,879	8.2%	\$1,460,824	6.9%	\$1,526,878	7.4%	\$1,554,471	7.4%
Overhead and Operational	\$3,664,262	22.9%	\$4,834,894	22.8%	\$4,995,263	24.1%	\$4,950,822	23.7%
Nonoperational	\$3,123,536	19.5%	\$4,848,480	22.9%	\$3,919,006	18.9%	\$3,943,027	18.9%
Grand Total	\$15,995,203		\$21,160,403		\$20,749,799		\$20,869,733	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	57.6%	54.2%	57.0%	57.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Greencastle Community Sch Corp (6755)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$32,515	\$243,984	\$306,021		> 500%	25%
	11100 Regular Programs; Elementary	\$2,142,308	\$2,567,820	\$3,812,642	\$3,666,354	71%	43%	-4%
	11200 Regular Programs; Middle/Junior High	\$981,284	\$1,038,877	\$1,714,244	\$1,932,107	97%	86%	13%
	11300 Regular Programs; High School	\$1,278,531	\$1,499,048	\$2,401,922	\$2,308,839	81%	54%	-4%
	11350 Regular Programs; High School; Academic Honors Diploma			\$178,691	\$159,703			-11%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$22,608				-100%	
	11420 Vocational Education; Agriculture B	\$25,780	\$19,089			-100%	-100%	
	11450 Vocational Education; Consumer and Homemaking	\$91,394				-100%		
	11520 Vocational Education; Area School Participation	\$140,440	\$365,978	\$457,867	\$456,728	225%	25%	0%
	12110 Gifted And Talented; Gifted and Talented	\$16,692	\$12,858			-100%	-100%	
	12340 Physical Impairment; Hearing Impairment	\$46,146	\$53,401	\$66,010	\$36,982	-20%	-31%	-44%
	12350 Physical Impairment; Homebound	\$7,248	\$5,291	\$2,669	\$10,207	41%	93%	282%
	12520 Culturally Different; Compensatory	\$50,536	-\$54			-100%		
	12710 Equal Opportunity At Risk	\$48,564	\$54,567			-100%	-100%	
	12810 Special Education Preschool				\$33,903			
	12900 Other Special Programs				\$406,855			
	14100 Summer School Programs; Elementary	\$342	\$959			-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School		\$5,846				-100%	
	14300 Summer School Programs; High School	\$24,982	\$29,022	\$32,714	\$25,379	2%	-13%	-22%
	16100 Remediation Testing	\$11,244	\$600	\$88,490	\$27,205	142%	> 500%	-69%
	16200 Preventive Remediation	\$29,200	\$132,334	\$160		-100%	-100%	-100%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$13,722	\$18,428			-100%	-100%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$1,199,185	\$1,237,579	\$309,245	\$19,107	-98%	-98%	-94%
	22110 Improvement of Instruction; Service Area Direction	\$10,333	\$5,448	\$30,414		-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$15,887	\$25,500	\$33,600	\$15,856	0%	-38%	-53%
	22130 Improvement of Instruction; Instructional Staff Training	\$797				-100%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$32,261				-100%		
	22220 Library/Media Services; School Library	\$183,815	\$95,889	\$22,082	\$20,199	-89%	-79%	-9%
	22230 Library/Media Services; Audiovisual	\$52,973	\$32,394			-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$131				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration		\$139,253	\$177,023	\$202,044		45%	14%
	22360 Instruction, Related Technology; Network Support		\$658,014	\$571,682	\$753,003		14%	32%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$81,599	\$160,566	\$145,376	\$32,336	-60%	-80%	-78%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$38,064	\$24,360	\$19,837	\$8,585	-77%	-65%	-57%
	26497 2007 Account Code - Teachers Retirement Fund	\$296,911	\$490,874					
Student Academic Achievement Total		\$6,820,368	\$8,729,060	\$10,308,652	\$10,421,413	53%	19%	1%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$500				-100%		
	21220 Guidance Services; Counseling Services	\$217,686	\$230,446	\$355,387	\$326,450	50%	42%	-8%
	21250 Guidance Services; Records Maintenance	\$43,570	\$23,080	\$30,695	\$8,488	-81%	-63%	-72%
	21320 Health Services; Medical Services	\$1,845	\$1,490	\$905	\$3,489	89%	134%	286%
	21340 Health Services; Nurse Services	\$58,312	\$76,939	\$88,700	\$98,186	68%	28%	11%
	21390 Health Services; Other Health Services	\$5,372	\$15,420	\$9,861	\$30,306	464%	97%	207%
	21720 Physical Therapy Services; Physical Therapy Services				\$16,500			
	21810 Special Education Administration; Service Area Direction			\$21,890	\$78,939			261%
	24100 Office of The Principal	\$732,494	\$824,553	\$1,019,440	\$992,112	35%	20%	-3%
Student Instructional Support Total		\$1,059,779	\$1,171,928	\$1,526,878	\$1,554,471	47%	33%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$16,918	\$16,980	\$20,936	\$25,973	54%	53%	24%
	23150 Board of Education; Legal Services	\$18,823	\$54,451	\$13,493	\$20,466	9%	-62%	52%
	23160 Board of Education; Promotion Expenses	\$1,623	\$3,855	\$1,772	\$913	-44%	-76%	-48%
	23190 Board of Education; Other Governing Body Services	\$31,143	\$90,966	\$2,792	\$2,368	-92%	-97%	-15%
	23210 Executive Administration; Office of The Superintendent	\$216,348	\$284,540	\$1,101,199	\$894,797	314%	214%	-19%
	23220 Executive Administration; Community Relations	\$5,800	\$2,940	\$1,632	\$29	-99%	-99%	-98%
	23290 Executive Administration; Other Executive Administration Services			\$5,801	\$12,456			115%
	25110 Fiscal Services; Office of The Business Manager	\$126,896	\$162,714	\$89,874	\$84,085	-34%	-48%	-6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Greencastle Community Sch Corp (6755)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25120 Fiscal Services; Service Area Direction			\$30	\$487			> 500%
	25191 Other Fiscal Services; Refund of Revenue		\$387	\$67	\$30		-92%	-55%
	25192 Other Fiscal Services; Petty Cash	\$190	\$167		\$87	-54%	-48%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$10,241	\$4,784	\$5,184	\$6,433	-37%	34%	24%
	25199 Other Fiscal Services; Other	\$1,106	\$686	\$2,045	\$259	-77%	-62%	-87%
	25400 Planning, Research, Development and Evaluation	\$3,357	\$2,260			-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,104,321	\$1,561,492	\$1,378,181	\$1,521,801	38%	-3%	10%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$354,095	\$532,624	\$557,616	\$382,057	8%	-28%	-31%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$131	\$1,130					
	26499 2007 Account Code - Other	\$87,640	\$104,561					
	26700 Operation and Maintenance of Plant Services; Insurance	\$33,532	\$77,188	\$95,908	\$104,585	212%	35%	9%
	27010 Student Transportation; Service Area Direction	\$46,369	\$47,041	\$164,238	\$122,324	164%	160%	-26%
	27100 Student Transportation; Vehicle Operation	\$338,412	\$386,705	\$512,848	\$549,740	62%	42%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$103,538	\$137,044	\$138,394	\$182,905	77%	33%	32%
	27400 Student Transportation; Purchase of School Buses	\$176,944	\$225,318		\$40,779	-77%	-82%	
	27500 Student Transportation; Insurance on Buses	\$25,072	\$71,171	\$42,052	\$35,515	42%	-50%	-16%
	27700 Student Transportation; Contracted Transportation Services	\$18,183	\$3,353			-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$9,623	\$2,370	\$1,548	\$115	-99%	-95%	-93%
	27910 Student Transportation; Bus Driver Training	\$3,382	\$2,914	\$1,289	\$1,983	-41%	-32%	54%
	31100 Food Services Operations; Service Area Direction	\$27,803	\$34,282	\$85,304	\$107,231	286%	213%	26%
	31200 Food Services Operations; Food Preparation and Dispensing	\$239,787	\$257,173	\$295,640	\$326,848	36%	27%	11%
	31400 Food Services Operations; Food Purchases	\$279,788	\$271,367	\$377,588	\$411,876	47%	52%	9%
	31900 Other Food Services	\$32,307	\$56,276	\$99,832	\$114,682	255%	104%	15%
Overhead and Operational Total		\$3,313,370	\$4,396,738	\$4,995,263	\$4,950,822	49%	13%	-1%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$367	\$1,000			-100%	-100%	
	33400 Athletic Coaches	\$160,967	\$162,591	\$152,711	\$235,811	46%	45%	54%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$13,694	\$10,592	\$3,675		-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$360,036	\$5,800	\$7,770	\$12,511	-97%	116%	61%
	45100 Building Acquisition, Construction and Improvements	\$135,223	\$868,300	\$34,606	\$27,933	-79%	-97%	-19%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$247,678				-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$127,520				-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$142,566	\$158,137	\$170,291	\$136,470	-4%	-14%	-20%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$343,546	\$258,048	\$20,640	\$40,629	-88%	-84%	97%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$70,254	\$70,000	\$4,672		-100%	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds		\$271,011	\$262,640	\$267,585		-1%	2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$5,296	\$20,099	\$44,802	\$12,588	138%	-37%	-72%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,518,821	\$2,791,500	\$3,214,500	\$3,209,500	111%	15%	0%
	54200 Common School Fund; Principal	\$84,016	\$63,822			-100%	-100%	
	60700 Nonprogramed Charges; Scholarships	\$3,100		\$2,700		-100%		-100%
Nonoperational Total		\$3,085,564	\$4,808,419	\$3,919,006	\$3,943,027	28%	-18%	1%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$109,115	\$138,867					
	26492 2007 Account Code - Social Security	\$584,623	\$654,599					
	26493 2007 Account Code - Workmen's Compensation	\$31,000	\$34,505					
	26494 2007 Account Code - Group Insurance	\$991,383	\$1,061,960					
	26496 2007 Account Code - Unemployment Compensation		\$8,014					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$156,311					
Prorated By Fund Total		\$1,716,122	\$2,054,257					